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September 17, 2003

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Boston Gas Company d/b/a Keyspan Energy New England, D.T.E. 03-40

Dear Secretary Cottrell:

Enclosed for filing in the above-captioned proceeding are an original and twenty-five (25) copies of the Reply Brief of the Massachusetts Development Finance Agency, along with a Certificate of Service.

Please date stamp a copy of this letter for our files. Thank you for your attention to this matter.

Yours truly,

Kenneth M. Barna

Enclosures

cc: Service List